

**Documentation of statistics for
Public arrears 2023**

1 Introduction

The purpose of Arrears to general government is to analyze the yearly development in public debt that haven't been paid on time, among these tax in arrears. The statistics were published for the first time in 2017 covering the years 2013-2016 and the statistics are comparable over time.

2 Statistical presentation

The statistics provide a yearly overview of arrears to general government and it provides information about public arrears divided based on creditor and type. Both the total and the individual arrears are of public interest as they influence the government cash flow.

2.1 Data description

Arrears effect the public liquidity and, if they are not collected, also the surplus/deficit. The statistics shows the development in all arrears to general government divided upon creditor and type of arrear. The statistics are divided after nominal value and market value (the nominal value multiplied with the estimated possibility that the debt can be collected) as well as type of debt and collection interest.

2.2 Classification system

Public arrears are divided in tax arrears and other public arrears (creditor). These categories (type of arrear) are further sub-divided. There is no international classification on the topic.

2.3 Sector coverage

Individuals and companies.

2.4 Statistical concepts and definitions

Arrears: Are public debt that haven't been paid on time.

2.5 Statistical unit

Individuals or companies for who an arrear is reported.

2.6 Statistical population

All debt from individuals and companies to the public sector that has become arrears, i.e. not paid in on time.

2.7 Reference area

Denmark

2.8 Time coverage

These statistics cover the time period from 2013 and onwards.

2.9 Base period

Not relevant for this statistics.

2.10 Unit of measure

Mio. DKK.

2.11 Reference period

Calendar year.

2.12 Frequency of dissemination

Annual.

2.13 Legal acts and other agreements

The act on Statistics Denmark § 8. The statistics in not based on EU-regulation.

2.14 Cost and burden

There is no direct response burden since the data are collected for other uses.

2.15 Comment

Further information can be found at the [subject page](#) for these statistics or by contacting Statistics Denmark directly.

3 Statistical processing

The compilation and the collection of data in done by the Danish Debt Collection Agency. Statistics Denmark makes no direct statistical treatment, except for validation of data.

3.1 Source data

Data about public arrears is received from the Danish Debt Collection Agency. The compilation are divided after nominal value and market value (the nominal value multiplied with the estimated possibility that the debt can be collected) as well as type of debt and collection interest.

3.2 Frequency of data collection

Yearly.

3.3 Data collection

Data is sent to Statistics Denmark from Danish Debt Collection Agency.

3.4 Data validation

The Danish Debt Collection Agency validates the data before sending the data. Statistics Denmark validates the data against the last years data.

3.5 Data compilation

If an error occurs, will the error be corrected in collaboration with the Danish Debt Collection Agency.

3.6 Adjustment

There are no corrections of data beyond what has already been described under data validation and data compilation.

4 Relevance

Arrears effect the public liquidity and, if they are not collected, also the surplus/deficit. The statistics are relevant for economic ministries, the central bank, NGOs and others compilers of economic analysis and forecast. The statistics are part of the general economic debate and often gets a lot of attention in the media and amongst other professional users.

4.1 User Needs

Arrears effect the public liquidity and if they are not collected also the surplus/deficit.. The statistics are relevant for economic ministries, the central bank, NGOs and others compilers of economic analysis and forecast.

4.2 User Satisfaction

Statistics Denmark has several forums where key users of the statistics have the opportunity to participate, e.g. [The User Committee for Economic Statistics](#) (only in danish) has the following general tasks:

- Discuss and evaluate the results obtained and the planned development in the economic statistics
- Discuss users' use of economic statistics and their need for new statistics
- Discuss quality, documentation and dissemination of economic statistics

4.3 Data completeness rate

Not relevant for these statistics.

5 Accuracy and reliability

The statistics are based on Danish Debt Collection Agencies register, why errors in these are transferred to the statistics. However, these possible errors are assumed to be very small. the uncertainty is therefore assumed to be low. No revisions of data will be made.

5.1 Overall accuracy

Data is compiled from administrative, continues updated registers. The Danish Debt Agency validates the data before sending it to Statistics Denmark and afterwards also validated by Statistics Denmark. If an error occurs, will the error be corrected in collaboration with the Danish Debt Collection Agency. No revisions will be made, since only final figures are published.

5.2 Sampling error

Note relevant for these statistics.

5.3 Non-sampling error

The statistics are based on Danish Debt Collection Agency's register, why errors in these are transferred to the statistics. However, these possible errors are assumed to be very small. If an error occurs, will the error be corrected in collaboration with the Danish Debt Collection Agency.

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

The quality of the statistic is estimated to be high, as it is based on registers that are continuously updated. The Danish Debt Agency validates the data before sending it to Statistics Denmark. The statistics only contain final figures, which are not revised. The statistics are published once a year and are a part of the general economic debate.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

No revisions will be made, since only final figures are published.

6 Timeliness and punctuality

Data are published in the end of March in the year after the income year. The statistics only contain final figures. The statistics are usually published on the scheduled date without delays.

6.1 Timeliness and time lag - final results

The statistics is published ultimo March in the year after the income year. The statistics only contain final figures.

6.2 Punctuality

These statistics are expected to be published without delay, with reference to the announced time of publication in the release calendar.

7 Comparability

The statistics were published for the first time in 2017 covering the years 2013-2016. The data in the statistics is fully comparable over time. There are no common EU guidelines or manuals for statistics on public arrears.

7.1 Comparability - geographical

There are no EU guidelines or manuals for statistics on public arrears.

7.2 Comparability over time

The data in the statistics is fully comparable from 2013 and onwards. Until 2013, Statistics Denmark published a tax arrear statistics covering the years until 2012. When the Danish tax authorities SKAT changed the compilation method between 2012 and 2013 Statistics Denmark suspended the publication. The now archived and not up-dated tax arrear statistics can be found in the Statbank [Taxes and duties in arrears by type of tax and function](#). In the [Quarterly status report from the Danish tax authorities SKAT to the governments tax committee -October 2013](#) the change of method is described. This concerns among other things assessed respite, cleaning prior to conversion to EFI (Et Fælles Inddrivelsessystem), and collection interest.

7.3 Coherence - cross domain

The statistics are related to the statistics for taxes not paid in [Taxes not paid in, periodicity by type of tax](#). The data in the statistics are valuated at nominal value, i.e. value 100. In the national accounts tax arrears from 2013 and onwards are written down to market value.

7.4 Coherence - internal

Not relevant for these statistics.

8 Accessibility and clarity

In the StatBank, these statistics can be found under the subject [Arrears to general government](#). In addition the data for tax arrears is included in the annual publication [Skatter og afgifter \(Taxes and duties\)](#) (in Danish only). For further information, go to the Arrears to general government [subject page](#).

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.4 News release

There are no separate press release for these statistics.

8.5 Publications

The data for tax arrears is included in the annual publication [Skatter og afgifter \(Taxes and duties\)](#) (in Danish only).

8.6 On-line database

The statistics are published in the StatBank under the subject [Arrears to general government](#) in the following tables:

- [OFFRES10](#): Public arrears by type of arrears and price unit
- [OFFRES20](#): Taxes in arrears by type of arrears and price unit
- [OFFRES30](#): Other public arrears by type of arrears and price unit
- [OFFRES11](#): Public arrears by type of arrears and balance sheet
- [OFFRES21](#): Taxes in arrears by type of arrears and balance sheet
- [OFFRES31](#): Other public arrears by type of arrears and balance sheet

8.7 Micro-data access

Micro-data is not available.

8.8 Other

Not relevant for these statistics

8.9 Confidentiality - policy

[Data Confidentiality Policy](#) at Statistics Denmark is applied.

8.10 Confidentiality - data treatment

The statistics are published at a level that does not require confidentiality treatment.

8.11 Documentation on methodology

In the report [Public arrears - status by June 2018](#) information about collection of arrears etc. can be found

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of these statistics is in the division of Government Finances. The contact person is Ida Balle Rohde, tel.: + 45 6124 2485, and e-mail: ILR@dst.dk.